

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

CHINWE ATUEGWU,

Plaintiff,

-v-

UNITED STATES OF AMERICA

Defendant.

18 Civ. 1518 (PAE) (SN)

ORDER

PAUL A. ENGELMAYER, District Judge:


In an opinion and order issued May 8, 2019, the Court dismissed *pro se* plaintiff Chinwe Atuegwu's claims. *See* Dkt. 69. Ms. Atuegwu had brought an action under 26 U.S.C. § 7422 to recover a tax refund and nearly \$3 million in damages for the 2013 tax year. Dkt. 1. Thereafter, however, Ms. Atuegwu repeatedly failed to attend a deposition at the U.S. Attorney's Office in Manhattan, in violation of court orders directing her to do so. The Government accordingly sought leave to move to dismiss for failure to prosecute pursuant to Federal Rule of Civil Procedure 41(b). Dkt. 50. After receiving such leave, the Government filed such a motion on April 12, 2019, Dkt. 65–68, which Ms. Atuegwu did not oppose, and which this Court granted. *See* Dkt. 69 (“Dismissal Decision”).

On September 30, 2019, Ms. Atuegwu filed a motion to reconsider and vacate the order. Dkt. 77. On September 28, 2020 the Court issued an opinion finding that Ms. Atuegwu had “failed to demonstrate any error in the Court’s analysis in the Dismissal Decision, any controlling case law that the Court overlooked, or any other reason that the Court should vacate its order dismissing the case,” and thus denying the motion to vacate. Dkt. 86 at 3.

On March 29, 2021, the Court received another letter motion for reconsideration of the Court’s opinion to terminate this case. Dkt. 89. That March 29 letter motion, however, fails to

state any ground cognizable under the Federal Rules of Civil Procedure for reconsideration of the Court's opinion. This new motion is thus denied. Additional motions to reconsider the Court's September 28, 2020 opinion will not be found timely. *See* Fed. R. Civ. P. 59(e), 60(c). This case remains closed.

SO ORDERED.

  
Paul A. Engelmayer  
United States District Judge

Dated: April 1, 2021  
New York, New York